

REMARKS

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 16-0820, our Order No. 34409.

Respectfully submitted,

PEARNE & GORDON LLP

By:


Suzanne B. Gagnon, Reg. No. 48924

526 Superior Avenue, East
Suite 1200
Cleveland, Ohio 44114-1484
(216) 579-1700

Date: April 28, 2003

